

THOUGHTS

ON THE

PRESENT MODE

OF

TAXATION IN GREAT BRITAIN.

The Ruin that it leads to—and the Way to avert it.

BY

FRANCIS DOBBS, Esq.

L O N D O N:

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FRANCIS DOBBS, Esq.



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MAY 1754

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TO THE

Right Hon. WILLIAM PITT.

S I R,

FROM my earliest youth I have been taught to respect the name you bear—and from your character, and early display of public virtue and ability, I have no doubt but its lustre will be fully preserved.

At a time when particular taxes, and the frauds in all are complained of, it cannot be wrong to offer a plan that

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DEDICATION.

I conceive would remedy every evil pointed out. To your judgment, I therefore submit,

And am, Sir, with great respect,

Your most faithful

Humble Servant,

FRANCIS DOBBS.

London,

20th January, 1784.

THOUGHTS,

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THE rapid decline of Great-Britain within these few years—the enormous debt it labours under, and the immense taxes with which it is loaded, must alarm every thinking man—but let us not despond—her resources are great, and prosperity and happiness is yet within her reach,

There is greater wealth in this country than perhaps in any other—but that wealth is vested in indi-

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viduals, whilst the lower order are beginning to feel the most pressing necessities——If the poor could sell their manufactures at a ready market, for such a profit as would give them an ample supply of the necessaries of life, then they would be happy—But to secure a market, our manufactures must go there as cheap as those of other countries—Unfortunately for us, that is not the case—there is no longer a great and certain demand—and if such demand is not restored, Great-Britain sinks, to rise no more.

Let us see whence the deficiency of export has arisen, and how it may be retrieved.—Whilst America belonged to us, we forced her to an exclusive trade—Our manufacturers could then charge
a profit

a profit equal to the wants of life, and yet be certain of a market—but now the case is far otherwise—they must sell on equal terms with other nations, to have an equal market, and on lower terms, to have a preference—this is impossible whilst the necessaries of life are higher here than in other countries ; for according to the sum necessary to support the manufacturer, so must be the price of his labour. France, Germany, and every other country, are for this reason underfelling us, and as their skill encreases, they will do so still more—for this there is but one possible remedy, and that is to take away every tax, that in any shape touches on the necessaries of life. Do this, and as the skill and industry of the inhabitants of Great-Britain is exceeded by none, you

will raise this sinking land. This ought to be equally an object to the rich, as to the poor, for their riches will perish in the common calamity—and if this be not done, we must fall into sudden and inevitable ruin.

I shall now endeavour to point out the false principles of the present mode of taxation, and also a plain, simple, and effectual remedy.

The land-tax is the most pernicious that ever occurred to the mind of man, for it is a tax on those articles which no man can live without, and strikes at the root of cheap manufactures—taxes on malt, soap, candles, leather, salt, and such things, are bad for the same reason—Though
tea,

tea, sugar, tobacco, spirits, and other articles imported, are not necessities of life, yet from long habit, they are almost become so—besides, I will venture to pronounce, that smuggling cannot be prevented, for if there was a chain of officers round your coasts, how can you ensure their fidelity; and the higher the duties, [the greater the temptation—now when goods are smuggled, it is not the King, but the People that suffer; for the actual consumer, in general, pays the same price that he would have paid had the goods been fairly imported—I therefore assert, that all duties are on a false principle of taxation—for the same reasons I condemn all excise laws, and besides, they are contrary to the liberty of the subject—Raising money by lotteries, is establishing

ing gaming and idleness by act of Parliament—the stamp duties are a prevention of justice, by making it expensive—in short, there is scarcely a tax that is not founded on destructive principles—by multiplying the objects of taxation, you open new inlets to fraud, and you enhance the expence of collection—but it is time for me, who thus find fault with the whole system of taxation, to point out a new one.

The exigencies of the State must be provided for, and the least expence possible ought to be equally the object of both Government and People. The People must pay, not only the sum voted, but also the expence of collecting it, therefore, all saved in that article, is saved to them.—By the prevention of fraud,

fraud, they will be also so much the richer ; for all frauds must ultimately fall upon them, as they must by new taxes make up all deficiencies—now, if I can point out a mode, by which every shilling the People pays, shall go to public use—by which a great part of the expence of collecting shall be saved—and by which the poor manufacturer shall be relieved from almost all taxation—I shall then have gained my object.

I have sought for the best criterion of a man's fortune, and think it is his house—for whether a man's wealth consists in land, in goods, or money, his house in general is in proportion to it—and if he has not a house, he has lodgings, and any tax on a house would fall on its lodgers. This is also a permanent, not fluctuating object, and therefore,

fore, taxation on it is neither liable to fraud or change. As a house is then the best criterion, let us see how to make a just distinction, as to the different kinds of houses—so that the rich shall pay largely, and the poor in a small proportion. For this, I take the number of fire-places in each, and according to the number should each house pay. By this means every man could suit his share of the taxes to his fortune, and as the house with only one fire-place should pay little or nothing, all above it would be voluntary—I would abolish every other tax of every other kind whatsoever—as the exigencies of the State required it, I would raise and lower this tax, always taking care to make taxation so light on houses with few fire-places, that our manufacturers and labouring poor should pay

pay less to the State than those of any other country—by this means a certain market, would every where be found for all our produce, and I would forfeit my life, if this would not raise this drooping country.

Was this plan of taxation adopted, it would no longer be a question, whether a new tax would be productive—there would no longer be reports of committees, of millions lost by smuggling every year—there would no longer be petitions against taxes, from their inconvenience—all the Minister would have to do, after the sum to be raised was fixed, would be to see the number of houses, and their different descriptions, and he could fix the tax almost to a farthing, with the certainty of its production—I will be bold to say, by this mode, when

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the savings of collection—the prevention of frauds—and all other things are considered—more than one half would be saved to the subject, and yet more money go into the Treasury—and besides this, all the difficulties and distresses, arising from the present absurd and complicated system, would be avoided.

Till the number of houses, and fire-places in each are ascertained, it is impossible, to fix what would answer—but to illustrate my plan, I will suppose, that instead of all taxes whatsoever, a house with one fire-place paid annually 1l. with two, 3l. with three, 6l. with four, 9l. with five, 12l. with six, 15l. with seven, 18l. with eight. 21l. with nine, 30l. with ten, 40l. with eleven, 60l. with twelve,

twelve, 100l. with thirteen, 150l. with fourteen, 200l. with fifteen, 300l. with sixteen, 400l. with seventeen, 500l. with eighteen, 600l. with nineteen, 700l. with twenty, 1000l. and for every hearth above twenty, 500l. to be added.

In this calculation I have kept as far as eight fire-places very low, because, I conceive it to be the general kind of houses in all the chief cities and towns, and to belong to what is called the middling people, and certainly eight fire places is an ample allowance for the middle ranks of life—where those who are under that class have such houses, they set lodgings, and the tax would therefore chiefly fall on their lodgers.—On those who have more fire-places than eight, I raise the tax in a rapid proportion, because I

conceive more fire-places totally unnecessary for small fortunes.—I know there is one objection may be started to this criterion of fire-places—it is, that a small house may have eight small rooms, and a large one, only eight large ones—but I answer, that for small houses with eight fire-places, the tax is light—that where there is a large house, there is in general a large fortune, and a numerous retinue, and that the inhabitant, to accommodate his family, must run into an higher scale of fire-places, and become the object of smart taxation, if he will enjoy his fortune. No doubt, if a man of large fortune chooses, he may live in a house with one fire-place; but a man with a large fortune may also live for fifty pounds a-year, at present, and thus evade almost all taxation, by
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not consuming the articles on which it is laid; in short, I know no possible way, in a free country, of taxing a miser.

From the novelty of this one tax, in lieu of all others, its great and certain advantages may not at first sight be conspicuous; I will therefore endeavour to point them out.—I will suppose a man of 10,000l. per ann. of landed property, to live in a house with twenty fire places—he pays 1000l. down to the State, and he buys with the remainder, all articles free of taxation.—In the very first instance he saves more by the land-tax being taken off, than he pays—but I will suppose he has 10,000l. a-year in the funds, in trade, or from interest of money—he has 9000l. left to spend—
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he buys his wines—his spirits—teas—sugars—in short every necessary, and luxury of life free, of taxation—many things at one half, many at one third—nay, many at one tenth of their present price—thus, 9000l. would go farther than 20,000l. a-year at this day. So with a man who has eight fire-places and 200l. per ann. after deducting 21l. which is his tax, I will be bold to say, he would live better, than he could now for 500l.—but to the lower orders, who only have 1l. 3l. and 6l. to pay the difference would be incredible—at five to a family, the 1l. would be but 4s. per head, and that they pay at present, if they but use tobacco. Thus would your poor be happy—instead of emigrations from this country, all nations would seek it, whilst it was possible to hold them—and Great Britain would

would even soar beyond its former splendour.

There is another advantage would arise from all customs being abolished—delays of entering and discharging vessels would no longer exist, and all fees of expedition would cease—so that as ships could make more trips, and at less expence, the price of freight would be reduced—besides, as it now stands, supposing no smuggling, the merchant being obliged to pay the duties on entering his goods, is obliged to charge the consumer at least double the duty, to indemnify himself for lying out of his money ; so that in fact, for every shilling of duty taken off, at least two shillings is saved to our inhabitants. But from the abolishing all custom-
houses

houses and officers, and all the revenue laws, there would arise such an advantage to this country, as would more than compensate for all her misfortunes—her situation is on the verge of the Old, and convenient to the New World—she is an island, and therefore peculiarly suited to commerce—when all her ports were free to all nations, all nations would crowd to them—the Old World would bring its products—the New would do the same, and this would be the great mart of mankind—we would get their commodities, till we were satisfied, at the cheapest rate; and in return, they would carry away all our manufactures.—This is no idle speculation—make a free port in any country, and it instantly thrives beyond all that

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are not so—make then Great-Britain a free port to the world.

Having thus pointed out my mode of taxation, I shall add the method of collection—I would fix a collector in every parish, and a treasurer for every county, who should receive from the collectors and pay it into the public treasury—I would oblige every house-holder to make a return to the collector of his parish once in every year—and the collector then to post up in the vestry-room annually the return of every house in his parish, so that all frauds must be immediately detected—any person informing to receive half, and the person proved guilty, to pay double his just duty, with full costs of suit—

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Every house-holder should also be obliged to send his duty to the collector on or before certain days, on pain of paying double, to be levied by distress—for the ease of the subject, I would divide the tax into four parts, and payment to be made of each, once in every three months, on or before days fixed for that purpose.—As this revenue might be defeated by stoves, I would lay 100l. on every stove—the treasurers and collectors I would appoint out of those gentlemen whose offices were abolished, and and the remainder of them I would pension for life, according to the fair and legal profits of the place lost, so that no man should have just cause of complaint. The fraudulent trader—the corrupt officer might indeed feel a severe

vere loss, but they would for their own sakes be silent, or if not, who would pity them.—All custom-houses and revenue vessels, and other buildings rendered useless, to be sold, and the money paid into the public treasury,

Thus far I have merely considered this business of taxation, in the light of expence—but there are other considerations, which I shall just touch on—the health of our inhabitants would be materially served, as those vile adulterations in almost every branch, would be no longer worth while.—From my plan also, all the real good things imported from other countries would come within the reach of all, in a greater or less degree, and not be as now, within the reach of

the affluent alone, as if they were of a superior nature to their fellow-subjects—the morals of the people would be greatly improved, from the abolishing of custom and excise oaths, which are become proverbial—from fraud being no longer beneficial—and from the vice and idleness incident to lotteries—but it would exceed the bounds I prescribe myself, to go deeper into this part of my subject.

I have thus stated my ideas of a tax that would entirely relieve the poor—mend their morals, and preserve their health—that would save one half, if not two thirds of the sum now levied of the people at large—and prevent all those grievances and inconveniencies annexed to

to the present mode of taxation—were this to take place, I think two or three millions might be easily fixed as a sinking fund for the national debt; and Doctor Price has clearly shown, what wonders such a sum would, in a few years produce, if applied without variation.—What I have offered, is at least worthy consideration, and I flatter myself, I am prepared to answer all objections, that may be set up against it.

T H E E N D .

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